

How to Complete the Claim Form

Line 1 – Social Security Number

Enter your Social Security number in the space provided. The number is required for account identification. (See the privacy notification on the inside front cover.)

Line 2 – Claimant's Name

Print or type your full name in the space provided. Use the pre-addressed label if there is one.

Line 3 – Date of Birth

Enter the month, day, and year you were born. For example, if you were born on July 15, 1935, enter 07/15/1935.

Line 4 – "In Care of" Name

If correspondence is to be sent in care of someone else (such as your son, daughter, or conservator), enter the person's name.

Lines 5 and 6 – Mailing Address

Enter the mailing address to which all correspondence should be sent. Do not abbreviate.

Line 7 – Spouse Information

Enter your spouse's Social Security number, age, and full name in the spaces provided. (See the privacy notification.)

Lines 8 and 9 – Location of Residential Dwelling

Complete only if the residential address is different from the mailing address on lines 5 and 6.

Line 10 – Proof of Age

If you will be 62 or older on or before December 31, 2000, whether or not you are blind or disabled, check the box on Line 10. See page 8 for acceptable proof of age.

Line 11 – Proof of Blindness or Disability

Blindness

If you are blind but less than 62 years old, check the box on Line 11. See pages 8-9 for acceptable proof of blindness.

Disability

If you are disabled but less than 62 years of age, check the box on Line 11. See page 8 for acceptable proof of disability. Proof of disability is required for each year you file for tax postponement.

Line 12 – As of December 31, 1999, have you and all other recorded owners, except spouse and direct-line relatives, owned and occupied as your principal place of residence the property for which taxes are to be postponed?

Direct-line relatives are defined as the claimant's and spouse's parents, children and grandchildren, and their spouses. If you own your property with anyone other than a direct-line relative, all other recorded owners must also occupy the residence and be at least 62 years of age or blind or disabled. Their income, together with yours, must not exceed \$24,000. However, if you applied and qualified for property tax postponement for the 1983-84 tax year, your income must not exceed \$34,000.

A claimant will not lose eligibility for postponement if he or she is temporarily confined to a hospital or medical institution for medical reasons if the residential dwelling was the principal place of residence immediately prior to such confinement and the residence is not rented.

Check the "Transfer" box if you have postponed taxes on a home you owned and occupied on December 31, 1999, and you sold that home and purchased another between January 1 and December 31, 2000. You may qualify to postpone the property taxes on the new home. (See page 3.)

Check the appropriate box. If you check "No," **stop** here; you do not qualify for property tax postponement.

Line 13 – Date You Purchased Your Home

Enter, to the best of your knowledge, the date you purchased your home.

Line 14 – Total Amount of Liens, Deeds of Trust, Mortgages, or Other Encumbrances Recorded Against Your Home (Do not include the property tax postponement lien.)

Enter, to the best of your knowledge:

Loan balance(s) on your home	\$	_____
Abstracts of judgement amounts		_____
Federal and/or state income tax liens		_____
Total (enter on line 14)	\$	_____

Line 15 – Is your residence held in trust?

Check the appropriate box. If you check “Yes,” see page 9 for required documentation.

Line 16 – List name(s), relationship(s), Social Security number(s), and age(s) of all owners of your property.

Anyone who owns an interest in the property, other than your spouse or a direct-line relative, must also meet the eligibility requirements. (See pages 1-2.)

Line 17 – Social Security and/or Railroad Retirement

Enter the yearly amount of Social Security (including the amount deducted for Medicare premiums) and/or railroad retirement payments received by you and your spouse for the 1999 calendar year.

Line 18 – Interest and/or Dividends

Enter the yearly amount of interest and/or dividends you and your spouse received, regardless of source or taxability.

Line 19 – Pensions and/or Annuities

Enter the yearly amount of pensions and/or annuities you and your spouse received, regardless of source or taxability. Include disability retirement payments and IRA distributions.

Line 20 – SSI/SSP, AB and/or ATD

Enter all Social Security Income/State Supplementary Payment Program (SSI/SSP), Aid to the Blind (AB), and Aid to the Totally Disabled (ATD) payments received in 1999 by you and your spouse. Do not report Temporary Assistance for Needy Families (TANF) or non-cash assistance such as homemaker/chore services.

Line 21 – Rental Income (or Loss)

Enter the amount of net rental income (or loss). See page 9 for required documentation.

Line 22 – Business Income (or Loss)

Enter the amount of net income (or loss) from your business. See page 9 for required documentation.

Line 23 – Capital Gain (or Loss)

Enter the amount of gain (or loss) from the sale of capital assets. Examples of capital assets are stocks, bonds, and rental real estate. The maximum net loss you may deduct from the sale of capital assets is \$3,000. See page 9 for required documentation.

Line 24 – Other Income

Include the yearly amount of other taxable and nontaxable income received during 1999 by you and your spouse.

The following are the types of income that you must include on line 24:

- Wages
- California State Lottery winnings in excess of \$600; 100% of lottery winnings from other states
- Life insurance proceeds to the extent they exceed the expenses incurred for the last illness and funeral of the deceased spouse of claimant
- Veterans Administration benefits
- Gifts and inheritances in excess of \$300, except between members of the household
- Alimony received
- Military compensation
- Amounts received from an estate or trust
- Unemployment insurance benefits

- Worker's compensation payments for temporary disability
- Amounts contributed by or on behalf of the claimant to a tax-sheltered retirement or deferred compensation plan
- Amounts received from an employer or any government body for loss of wages due to sickness or accident (sick leave payments)
- Nontaxable gain from the sale of a residence

Line 25 – Income of Other Household Members

Include the total amount of income received by all other household members while they lived in your home during 1999.

A household member is any person who lived with you in your home who is not a renter, a student, or a minor under age 18.

Line 26 – Subtotal

Add lines 17 through 25.

Line 27 – Adjustments to Income

Enter the total of all adjustments to your income. You may claim any of the following adjustments.

- Forfeited Interest Penalty – Deduct the penalty charged for premature withdrawal from a savings account.
- Alimony Paid – Deduct alimony payments made to an ex-spouse as directed by the court.
- Individual Retirement Account – If you contributed to an Individual Retirement Account (IRA), Keogh Plan (HR10), or Simplified Employee Plan (SEP), you may deduct the amount, subject to the same limitations as for California personal income tax.
- Self-Employed Health Insurance Deduction – You may deduct the amount, subject to the same limitations as for California personal income tax.
- Self-Employment Tax Deduction – Deduct one-half of the self-employment tax imposed for the taxable year.

Note: *You must attach the appropriate schedules or forms explaining each adjustment.*

The following items are not deductible from income: mortgage payments, interest paid on loans, repairs, fees, taxes (other than

self-employment tax), utilities, medical bills, and health premiums (unless self-employed).

Line 28 – Total Household Income

Subtract line 27 from line 26 for total income. Enter the total on line 28.

Note: If the amount on line 28 is greater than \$24,000 (or \$34,000 for those who filed and qualified for postponement in 1983), stop. You do not qualify for property tax postponement.

Line 29 – Is your residence part of a cooperative housing corporation?

Check the appropriate box.

A cooperative housing corporation is a corporation in which tenant-stockholders own stock and are entitled to occupy for dwelling purposes a house or apartment in a building owned by the corporation. If you meet the basic eligibility requirements, the State Controller's Office will mail you a Notice of Election to Postpone and a Recognition Agreement that must be completed and executed by you and an officer of the housing corporation.

These forms, together with a statement (signed by an authorized officer of the housing corporation) indicating the amount of your proportionate share of property taxes, must be returned to the State Controller's Office.

Upon approval of the Notice of Election to Postpone, the State Controller's Office will mail you a warrant in the amount you have elected to postpone.

Line 30 – Is your residence based on a leasehold (possessory) interest?

Check the appropriate box. If you check "Yes," see page 9 for required documentation.

Possessory interest property is land in California that an individual does not own but has the right to possess and occupy. Your leasehold (possessory) interest must be for a period of no less than 45 years from the time you first filed for postponement. For example, if you are filing now for the first time, your right to possess and occupy the residence must extend at least to January 1, 2045.

If you meet the basic eligibility requirements, the State Controller's Office will mail you a Notice of Election to Postpone, which you are required to execute, along with:

- An assignment of the remaining term of the possessory interest; and
- Additional security in the form of a deed of trust

Fee owners and leasehold parties of interest are required to sign consent forms.

Line 31 – Is your residence based on a life estate or is it under a contract of sale?

Check the appropriate box.

A life estate entitles a person to a lifetime residence on real property owned by another person. A contract of sale is an agreement entered into for the purchase of property in which the title remains in the seller's name until the completion of the contract.

If you have a life estate interest in the property or own the home under a contract of sale, you must attach written consent to postpone property taxes. The consent must be given by the remainderman, i.e., the person(s) who will own the property when the claimant dies or who holds title to the property under the contract. All consent documents must be attached to the claim when it is filed with the State Controller's Office.

Line 32 – Is your residence a mobilehome or a floating home situated on or near rented or leased land?

Check the appropriate box.

To be eligible for property tax postponement:

- Your mobilehome or floating home must be on the secured property tax roll of the county in which it is situated;
- Your taxes must not be delinquent;
- Prior-year delinquent taxes for mobile homes are not eligible for postponement;
- You must obtain the written consent of all registered and legal owners, and all junior lien holders; and

- You must submit a copy of your certificate of title issued by the Department of Housing and Community Development (HCD). You are not eligible if your title states that your mobilehome or floating home has an in-lieu fee.

If the location address of your mobilehome or floating home has changed, or you have added or deleted registered owners and/or legal owners, please contact HCD and update your certificate of title immediately. A current updated certificate of title will assist in processing your claim for postponement in a more timely manner.

If you are approved for postponement on your mobilehome the State Controller's Office will mail a security agreement for your signature. Upon receipt of the executed security agreement and all required documentation, the State Controller's Office will mail your Certificates of Eligibility.

Note: *Postponement law does not provide for payment of prior-year delinquent taxes on your mobilehome.*

Line 33 – Is any portion of your property used for rental or business?

If your property is used entirely for your personal use, check the "No" box.

If your property is used partially for business or as a rental (e.g., duplex or multi-dwelling), or if you live on a farm or similar acreage, enter the percentage of the property that is devoted to your personal use.

Personal use of the property is the portion used as your residential dwelling and so much of the land surrounding it as is reasonably necessary to use the dwelling as your home. For example, if you have five rooms in your home and use three for your personal use and rent two, your percentage of personal use would be 60% (three rooms personal use divided by five rooms total).

Note: *Property tax postponement will be allowed only on the portion of property used for your personal use.*

Signature, Date and Telephone Number

You and all other owners of record must sign and date the claim form.

No one, not even your spouse, can sign for you without authorization. If another person signs the claim for you, a copy of the recorded power of attorney, letters of conservatorship, or other document entitling that person to sign for you must be enclosed with your claim.

You may sign by marking an “X” if this is done in the presence of a witness. The word “Witness” and the signature of the witness must be entered after your mark.

Please include your daytime phone number on the claim.

STATE CONTROLLER'S OFFICE
DIVISION OF COLLECTIONS
PROPERTY TAX POSTPONEMENT PROGRAM
P.O. BOX 942850
SACRAMENTO, CA 94250-5880